

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

P3 INTERNATIONAL CORP. and
DANIEL LIU,

Plaintiffs,

v.

UPM MARKETING, INC.,
UPM TECHNOLOGY (USA), INC., and
SMARTLABS, INC., d/b/a Smarthome

Defendants.

Case No. 08 Civ. 5086 (DLC)

**CORPORATE DISCLOSURE
STATEMENT PURSUANT TO
FED. R. CIV. P. 7.1(a)**

Defendants UPM MARKETING, INC. ("UPM Marketing") and UPM TECHNOLOGY (USA), INC. ("UPM Technology"), pursuant to Federal Rule of Civil Procedure 7.1(a), state that neither UPM Marketing nor UPM Technology have a parent corporation, and no publicly held corporation owns 10% or more of their stock.

Defendant, SMARTLABS, INC. ("SmartLabs"), pursuant to Federal Rule of Civil Procedure 7.1(a), states that it has no parent corporation, and no publicly held corporation owns 10% or more of the stock of Smartlabs.

MORGAN & FINNEGAN, LLP

Dated: 08/28/08

By: /s/ Tod M. Melgar

Tod M. Melgar
Danielle V. Tully
3 World Financial Center
New York, New York 10281
Tel: (212) 415-8700
Fax: (212) 415-8701
tmelgar@morganfinnegan.com
dtully@morganfinnegan.com
Attorneys for Defendants
UPM Marketing and UPM Technology

WINSTON & STRAWN, LLP

Dated: 8/28/08

By: 

Thomas P. Lane
200 Park Avenue
New York, New York
Tel: (212) 294-6869
tlane@winston.com
Attorneys for Defendant SmartLabs, Inc.